

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 12. Miscellaneous

Rule 1051. Extension of Time for Acts Required by Regulation.

Authority: Section 15606, Government Code.
Reference: Section 155, Revenue and Taxation Code.

When any regulation of the board fixes the time for the performance of any act by the assessor, board of equalization, assessment appeals board or other board, officer, or employee of a county or local governmental entity, the time may be extended by the board or its secretary in the same manner and for the same periods as provided by Section 155 of the Revenue and Taxation Code for extension of a time fixed by statute.

History: Adopted January 3, 1967, effective January 4, 1967.
Amended July 27, 1982, effective December 30, 1982.